

TAX COMMISSION. PROPERTY TAX DIVISION.

[816]

PUBLIC UTILITIES PROPERTY TAX RETURNS, 1892#

DESCRIPTION: These volumes of returns consist of notarized affidavits, property schedules, and recapitulations submitted by public utilities as the basis of assessment and apportionment by the Tax Commission; related correspondence is often stapled to the returns. Utilities include transportation companies such as railroads, [rail] cars, automotive passenger companies, automotive freight companies, and airlines; power companies; oil and gas companies; water and other pipe line companies; telephone and telegraph companies; etc. The returns show the property#real, personal, and otherwise#owned by the company on which the state centrally assesses taxes. This applies to companies which operate across county lines. In turn, the Tax Commission apportions the assessments among the counties and taxing districts within the counties where the companies conduct business.

In 1892 the legislature enacted a law compelling the Board of Equalization (the predecessor to the state Tax Commission) "to assess and value all property in the Territory of Utah, owned by railroad, railway, depot, telegraph, and telephone companies,.... Each railroad, railway, depot, telegraph and telephone company owning property in Utah Territory, shall furnish to the board...on blanks furnished by the board...a sworn statement of all the property, real, personal, or otherwise, owned by said company...including a statement of mileage in each county..." (Laws of Utah 1892, ch. 23, sec. 6). As technology improved, other companies were added to the utilities subject to assessment.

The returns include a notarized affidavit by a company official swearing to the accuracy of the accompanying property schedules. The schedules list property owned in the form of real estate, buildings and improvements, equipment and supplies, etc.; values of the property are specified as well. This began as a very detailed listing and description of individual pieces of

property owned. Property listings became less individual and more categorical over the years. Franchise taxes were assessed as a property tax from 1896 until 1931 when intangible property was exempted from ad valorem assessment. Mileage is specified either as tables or route maps. Mileage may be miles of tracks owned by railroad companies; miles of track traveled by specific cars; miles of routes traveled by airlines or specific freight or passenger vehicles; miles of certain gauge pipe for pipe line or canal companies; miles of specific gauge cable for telephone, telegraph, or power companies; and so-forth. A recapitulation form summarizes the total values of the miles and property for each county or taxing district in which the company operates. Copies of correspondence pertaining to the returns are often stapled to the company's returns, and the Tax Commission often made pencilled amended calculations on the forms.

ARRANGEMENT: The volumes are arranged chronologically, thereunder alphabetically by title. (The film for 1919 and 1929, however, have "Railroad Companies" before "Other Companies.") Internally, most volumes are further arranged alphabetically by company. In some cases, such as the "Misc. Public Utility Co's.," the volume is arranged internally by category (e.g., airlines, gas pipelines, water pipelines) and thereunder alphabetically by company. Early volumes generally lack a systematic internal order, but usually have a table of contents listing the companies.

RESEARCH NOTE: The contents of a particular volume are determined in part by the size of the volume. Initially all returns were bound together with "Etc." referring to any non-railroad company. Micrographic targets may be misleading as they often mention only the railroad and omit the "Etc." even when it should be included. As the quantity of returns increased, the volumes were split into two volumes—one for railroads, the other for "other companies." By the 1930s, different companies were split into their own labelled volumes. In 1938, some of the smaller categories of utilities were gathered together in a volume labelled "Miscellaneous Public Utility Co.'s." Not until 1982 was the miscellaneous title dropped. Eventually, even some of the larger individual companies, such as Utah Power & Light, had their own volumes.

If a category of company is not listed in the title, it may still exist within a volume labelled "Etc.," "Other," or "Miscellaneous." For example, water companies exist through most of the series, even where not readily apparent in the volume titles, and airline companies are present long before they appear in a title in 1982. Within a miscellaneous volume, similar categories of companies are grouped together and the categories usually appear in alphabetic order. For example, all airline companies come before all water pipe line companies. Within the category, the individual companies are alphabetic; thus United Airlines comes before Western Airlines.

RELATED RECORDS: PUBLIC UTILITIES ASSESSMENT RECORDS, series 4119, show the final valuations derived in part from these submissions, valuations often pencilled

into the return.

ACCESS RESTRICTIONS: This series is protected for 30 years because of competitive disadvantage. After 30 years, the information is public. Access to restricted portions may be permitted under certain conditions. Contact the reference archivist for more information.

PROCESSING NOTE: This is an on-going series. It initially was processed only through 1984 because of a 10-year retention before transfer to the Archives. The series was classified and scheduled in 1991. It was archivally processed by A.C. Cone in 1994. The processed portion of the series was microfilmed in 1995 with the volumes before 1900 retained in paper format as well at the request of the agency for their "intrinsic, historical, evidentiary, and representative value."

CONTAINER LIST

Reel	Box	Folder	Description
1	1	1	1892; Railroad Companies Etc.
2	1	2	1893; Railroad Companies Etc.
2	2	1	1894; Railroad Companies Etc.
3	2	2	1895; Railroad Companies Etc.
3	3	1	1896; Railroad Companies Etc.
4	3	2	1897; Railroad Companies Etc.
4	4	1	1898; Railroad Companies Etc.
5	4	2	1899; Railroad Companies Etc.

Reel	Description
6	1900, Railroad Companies Etc.; 1901, Railroad Companies Etc.; 1902, Other Companies; 1902, Railroads; 1903, Railroads Etc., No. 1; 1903, Railroads Etc., No. 2
7	1904, Railroad Companies Etc.; 1905, Railroad Companies Etc.; 1906, Railroad Companies Etc.; 1907, Other Companies; 1907, Railroads; 1908, Other Companies; 1908, Railroads; 1909, Railroads and Other Companies; 1910, Railroad Companies Etc.
8	1911, Other Companies; 1911, Railroads; 1912, Railroads Etc.; 1913, Other Companies; 1913, Railroads; 1914, Other Companies; 1914, Railroads
9	1915, Other Companies; 1915, Railroads; 1916, Other Companies; 1916, Railroad Companies; 1917, Other Companies; Railroad Companies; 1918, Other Companies; Railroad Companies
10	1919, Railroad Companies; Other Companies; 1920, Other Companies; Railroad Companies; 1921, Other

Reel	Description
	Companies; Railroad Companies; 1922, Other Companies
11	1922, Railroad Companies; 1923, Other Companies; Railroad Companies; 1924, Other Companies; Railroad Companies; 1925, Other Companies; Railroad Companies
12	1926, Other Companies; Railroad Companies; 1927, Other Companies; Railroad Companies; 1928, Other Companies; Railroad Companies
13	1929, Railroad Companies; Other Companies; 1930, Other Companies; Railroad Companies; 1931, Other Companies
14	1931, Railroad Companies; 1932, Other Companies; Railroad Companies; 1933, Bus, Car, Express Companies; Gas, Power, Telegraph, Telephone and Water Companies; Railroad and Terminal Companies, Railroads, Bamberger Electric Railroad Company#Los Angeles & Salt Lake Railroad Company
15	1933, Railroads, Los Angeles & Salt Lake Railroad Company#Terminals, Salt Lake Terminal Company; 1934, Bus, Car, Express Companies; Gas, Power, Telegraph, Telephone and Water Companies; Railroad and Terminal Companies; 1935, Bus, Car, Express Companies
16	1935, Gas, Power, Telegraph, Telephone and Water Companies; Railroad and Terminal Companies; 1936, Bus, Car, Express Companies; Gas, Power, Telegraph, Telephone and Water Companies; Railroad and Terminal Companies
17	1937, Bus, Car, Express Companies; Gas, Power, Telegraph, Telephone and Water Companies; Railroad and Terminal Companies; 1938, Miscellaneous Public Utility Co's.; Power & Gas Co's.
18	1938, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1939, Miscellaneous Public Utility Co's.
19	1939, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
20	1940, Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1941, Miscellaneous Public Utility Co's.
21	1941, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1942, Miscellaneous Public Utility Co's.; Power & Gas Co's.

Reel	Description
22	1942, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1943, Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
23	1943, Telephone & Telegraph Co's.; 1944, Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
24	1945, Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1946, Miscellaneous Public Utility Co's.
25	1946, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1947, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
26	1947, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1948, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
27	1948, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1949, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
28	1949, Telephone & Telegraph Co's.; 1950, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
29	1951, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
30	1952, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
31	1952, Telephone & Telegraph Co's.; 1953, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
32	1953, Telephone & Telegraph Co's.; 1954, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
33	1954, Telephone & Telegraph Co's.; 1955, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas

Reel	Description
	Co's.; Railroads & Terminal Co's.
34	1955, Telephone & Telegraph Co's.; 1956, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
35	1956, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1957, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.
36	1957, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
37	1958, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
38	1958, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1959, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.
39	1959, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1960, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's., Airlines: Bonanza Air Lines Inc.#Car Co's.: Tidewater Oil Co.
40	1960, Car Co's.: The Toronto Pipe Line Company#Gas & Water Companies and Pipe Lines: Utah Natural Gas Company; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1961, Automobile, Passenger & Freight Co's., American Buslines Inc.#Pacific Intermountain Express Co.
41	1961, Prichard Transfer Inc.#Zero Refrigerated Lines; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
42	1962, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
43	1962, Telephone & Telegraph Co's.; 1963, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
44	1963, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1964, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.
45	1964, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
46	1965, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's., Railroads:

Reel	Description
	Carbon County Railway#Union Pacific Railroad Company
47	1965, Railroads: Utah Railway#Terminal Companies: Salt Lake City Union Depot and Railroad; Telephone & Telegraph Co's.; 1966, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
48	1966, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1967, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.
49	1967, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
50	1968, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.; Power & Gas Co's.
51	1968, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1969, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.
52	1969, Power & Gas Co's.; Railroads & Terminal Co's.
53	1969, Telephone & Telegraph Co's.; 1970, Automobile, Passenger & Freight Co's.; Miscellaneous Public Utility Co's.
54	1970, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
55	1971, Automobile, Passenger & Freight Co's.
56	1971, Miscellaneous Public Utility Co's.; Power & Gas Co's.; Railroads & Terminal Co's.
57	1971, Telephone & Telegraph Co's.; 1972, Automobile, Passenger & Freight Co's., A#H; Automobile, Passenger & Freight Co's., I#Z; Miscellaneous Public Utility Co's.
58	1972, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
59	1973, Automobile, Passenger & Freight Co's., A#H; Automobile, Passenger & Freight Co's., I#Z; Miscellaneous Public Utility Co's.
60	1973, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
61	1974, Automobile, Passenger & Freight Co's., A#H; Automobile, Passenger & Freight Co's., I#Z; Miscellaneous Public Utility Co's.
62	1974, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
63	1975, Automobile, Passenger & Freight Co's., A#H; Automobile, Passenger & Freight Co's., I#Z; Miscellaneous Public Utility Co's.

Reel	Description
64	1975, Power & Gas Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
65	1976, Automobile, Passenger & Freight Co's., A#L; Automobile, Passenger & Freight Co's., M#Z; Gas Co's.; Miscellaneous Public Utility Co's.
66	1976, Power Co's.; Railroads & Terminal Co's.; Telephone & Telegraph Co's.
67	1977, Automobile, Passenger & Freight Co's., A#L; Automobile, Passenger & Freight Co's., M#Z; Gas Co's.
68	1977, Miscellaneous Public Utility Co's.; Power Co's.; Railroads & Terminal Co's.
69	1977, Telephone & Telegraph Co's.; 1978, Automobile, Passenger & Freight Co's., A#F; Automobile, Passenger & Freight Co's., G#L
70	1978, Automobile, Passenger & Freight Co's., M#Z; Car Companies
71	1978, Gas Co's.; Miscellaneous Public Utility Co's.; Power Co's.; Railroads & Terminal Co's.
72	1978, Telephone & Telegraph Co's.; 1979, Automobile, Passenger & Freight Co's., A#F; Automobile, Passenger & Freight Co's., G#L
73	1979, Automobile, Passenger & Freight Co's., M#Z; Car Companies
74	1979, Gas Co's.; Miscellaneous Public Utility Co's.; Power Co's.; Railroads & Terminal Co's., Railroads: Carbon County Railway#Salt Lake, Garfield, & Western Railway
75	1979, Railroads: Southern Pacific Transportation#Terminal Companies: Union Railway & Depot Co.; Telephone & Telegraph Co's.; 1980, Automobile, Passenger & Freight Co's., A#F; Automobile, Passenger & Freight Co's., G#L
76	1980, Automobile, Passenger & Freight Co's., M#Z; Car Companies
77	1980, Gas Co's.; Miscellaneous Public Utility Co's.; Power Co's.
78	1980, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1981, Automobile, Passenger & Freight Co's., A#F
79	1981, Automobile, Passenger & Freight Co's., G#L
80	1981, Automobile, Passenger & Freight Co's., M#Z; Car Companies, A#L; Car Companies, M#Z
81	1981, Gas Co's.; Miscellaneous Public Utility Co's.; Power Co's.
82	1981, Railroads & Terminal Co's.; Telephone & Telegraph Co's.; 1982, Airline, Pipe Line & Water Co's.

Reel	Description
83	1982, Automobile, Passenger & Freight Co's., A#F; Automobile, Passenger & Freight Co's., G#M
84	1982, Automobile, Passenger & Freight Co's., N#Z; Car Companies, A#L; Car Companies, M#Z
85	1982, Gas Co's.; Mountain States Tel. & Tel. Co.; Power, Telephone & Telegraph Co's.; Railroads & Terminal Co's., Railroads: Carbon Co. Railway#Union Pacific Railroad
86	1982, Railroads & Terminal Co's., Railroads: Utah Railway#Terminal Companies: Ogden Union Railway & Depot Co.; Utah Power & Light Company; 1983, Airline, Pipe Line & Water Co's.; Automobile, Passenger & Freight Co's., A#F
87	1983, Automobile, Passenger & Freight Co's., G#M
88	1983, Automobile, Passenger & Freight Co's., N#Z; Car Companies, A#L
89	1983, Car Companies, M#Z; Gas Co's.; Mountain States Tel. & Tel. Co.
90	1983, Power, Telephone & Telegraph Co's.; Railroads & Terminal Co's.; Utah Power & Light Company, Book 1
91	1983, Utah Power & Light Company, Book 2; 1984, Airline, Pipe Line & Water Co's.
92	1984, Automobile, Passenger & Freight Co's., A#F; Automobile, Passenger & Freight Co's., G#M
93	1984, Automobile, Passenger & Freight Co's., N#Z
94	1984, Car Companies, A#L; Car Companies, M#Z; Gas Co's.; Mountain States Tel. & Tel. Co.
95	1984, Mountain States Tel. & Tel. Co. (Cont.); Power, Telephone & Telegraph Co's.; Railroads & Terminal Co's.
96	1984, Utah Power & Light Company, Book 1; Utah Power & Light Company, Book 2